

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A particulate matter combustion catalyst characterized by comprising an NO oxidation catalyst and an NO<sub>2</sub> decomposition catalyst, wherein the NO oxidation catalyst comprises a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, is carried on an acidic first carrier selected from the group consisting of silica, silica-alumina, zeolite with an SiO<sub>2</sub>/Al<sub>2</sub>O<sub>3</sub> ratio of 40 or greater, tungstic acid/zirconia, antimonic acid/alumina, and mixtures thereof, and the an-NO<sub>2</sub> decomposition catalyst comprises a wherein the catalyst component selected from the group consisting of the transition metals, is carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, and mixtures thereof.

2. (Currently Amended) A particulate matter combustion catalyst according to claim 1, wherein said comprising an NO oxidation catalyst and an NO<sub>2</sub> decomposition catalyst, wherein the NO oxidation catalyst comprises a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on an acidic first carrier selected from the group consisting of silica, silica-alumina, zeolite with an SiO<sub>2</sub>/Al<sub>2</sub>O<sub>3</sub> ratio of 40 or greater, tungstic acid/zirconia, antimonic acid/alumina, and mixtures thereof, and the NO<sub>2</sub> decomposition catalyst comprises at least one metal selected from among alkali metals and alkaline earth metals, and a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, and mixtures thereof.

3. (Canceled)

4. (Canceled)
5. (Canceled)
6. (Canceled)
7. (Currently Amended) A particulate matter combustion catalyst according to claim 1, wherein said NO oxidation catalyst and said NO<sub>2</sub> decomposition catalyst are carried on a particulate matter filter.
8. (Currently Amended) A particulate matter combustion catalyst according to claim 2, wherein said NO oxidation catalyst and said NO<sub>2</sub> decomposition catalyst are carried on a particulate matter filter.
9. (Canceled)
10. (Canceled)
11. (New) A particulate matter combustion catalyst according to claim 1, wherein the NO oxidation catalyst and the NO<sub>2</sub> decomposition catalyst are separate powders present in a randomly mixed state in the particulate matter combustion catalyst.
12. (New) A particulate matter combustion catalyst according to claim 2, wherein the NO oxidation catalyst and the NO<sub>2</sub> decomposition catalyst are separate powders present in a randomly mixed state in the particulate matter combustion catalyst.
13. (New) A particulate matter combustion catalyst according to claim 1, wherein the NO oxidation catalyst and the NO<sub>2</sub> decomposition catalyst are separate powders present in a mixed state comprised of layers of the NO oxidation catalyst adjacent layers of the NO<sub>2</sub> decomposition catalyst.
14. (New) A particulate matter combustion catalyst according to claim 2, wherein the NO oxidation catalyst and the NO<sub>2</sub> decomposition catalyst are separate powders present in a mixed state comprised of layers of the NO oxidation catalyst adjacent layers of the NO<sub>2</sub> decomposition catalyst.